

27 August 2021

## Disciplinary Committee ordered that student be removed from the register \*

On 24 August 2021, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Ms Arfa Naeem of Lahore, Pakistan.

### Allegations

Ms Arfa Naeem, a registered student member of the Association of Chartered Certified Accountants ('ACCA'):

1. On dates between 02 April 2019 and 29 April 2019 was concerned in the production of a false BTEC Level 7 Extended Diploma and/or a Level 7 Transcript that purported to be issued by Education Body A to Student A.
2. Ms Naeem's conduct in respect of Allegation 1 was:
  - a. Dishonest, in that she knew the documents were not genuine and/or intended to use them to obtain exemptions for Student A which she knew he was not entitled to receive.
3. On dates between 29 April 2019 to 26 May 2019, was concerned in an arrangement to obtain one or more ACCA exemptions on behalf of Student A.
4. Ms Naeem's conduct in respect of Allegation 3 was:
  - a. Dishonest, in that she knew that Student A was not entitled to one or more of the exemptions sought.

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5. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014, Ms Naeem failed to co-operate fully with the investigation of a complaint in that she failed to respond to ACCA's correspondence dated:
  - a. 22 October 2020;
  - b. 14 December 2020;
  - c. 05 January 2021.
  
6. By reason of any or all of the above, Ms Naeem is:
  - a. Guilty of misconduct pursuant to bye-law 8(a)(i) in relation to any or all of the conduct alleged at Allegations 1 to 5.

The Disciplinary Committee ordered that Ms Arfa Naeem be removed from the student register and pay costs to ACCA in the sum of £7,246.00.

Please note that this may be the subject of an appeal.

ACCA's regulations require ACCA to publish the Committee's findings and orders by way of a news release, as soon as practicable.

*\* An order made by the Disciplinary Committee shall take effect from the date of expiry of the Appeal Period referred to in the Appeal Regulations unless the Committee directs that the order should have immediate effect*

**-ends-**

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**About ACCA:** ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **227,000** members and **544,000** future members based in **176** countries that upholds the highest professional and ethical values.

We believe that accountancy is a cornerstone profession of society that supports both public and private sectors. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society and individuals.

Since 1904 being a force for public good has been embedded in [our purpose](#). And because we're a not-for-profit organisation, we build a sustainable global profession by re-investing our surplus to deliver member value and develop the profession for the next generation.

Through our world leading ACCA Qualification, we offer everyone everywhere the opportunity to experience a rewarding career in accountancy, finance and management. And using our respected research, we lead the profession by answering today's questions and preparing us for tomorrow. Find out more about us at [www.accaglobal.com](http://www.accaglobal.com)